

**UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF PUERTO RICO**

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| In re: | : | |
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| THE FINANCIAL OVERSIGHT AND | : | PROMESA |
| MANAGEMENT BOARD FOR PUERTO RICO, | : | Title III |
| | : | |
| as representative of | : | Case No. 17-BK-3283 (LTS) |
| | : | |
| THE COMMONWEALTH OF PUERTO RICO <i>et al.</i> , | : | (Jointly Administered) |
| | : | |
| Debtors. ¹ | : | |
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CERTIFICATE OF SERVICE

I, Winnie Wu, hereby certify that I am over the age of eighteen years old and employed by Paul Hastings LLP and that on January 10, 2020, I caused to be served the following document by sending a true and correct copy by e-mail on the parties listed on Exhibit A and by first class mail on the parties listed on Exhibit B. In addition, a true and correct copy of the following document was electronically served via the CM/ECF system on all counsel of record.

- Notice of Zolfo Cooper, LLC, as Financial Advisor to the Official Committee of Unsecured Creditors of Rate Increases Effective January 1, 2020 [**Docket No. 9804**].

Dated: January 13, 2020

/s/

¹ The Debtors in these Title III Cases, along with each Debtor's respective Title III case number and the last four (4) digits of each Debtor's federal tax identification number, as applicable, are the (i) Commonwealth of Puerto Rico (Bankruptcy Case No. 17-BK-3283- LTS) (Last Four Digits of Federal Tax ID: 3481); (ii) Puerto Rico Sales Tax Financing Corporation ("COFINA") (Bankruptcy Case No. 17-BK-3284-LTS) (Last Four Digits of Federal Tax ID: 8474); (iii) Puerto Rico Highways and Transportation Authority ("HTA") (Bankruptcy Case No. 17-BK-3567-LTS) (Last Four Digits of Federal Tax ID: 3808); (iv) Employees Retirement System of the Government of the Commonwealth of Puerto Rico ("ERS") (Bankruptcy Case No. 17-BK-3566-LTS) (Last Four Digits of Federal Tax ID: 9686); (v) Puerto Rico Electric Power Authority ("PREPA") (Bankruptcy Case No. 17- BK-4780-LTS) (Last Four Digits of Federal Tax ID: 3747); and (vi) Puerto Rico Public Buildings Authority ("PBA") (Bankruptcy Case No. 19-BK-5233-LTS) (Last Four Digits of Federal Tax ID: 3801) (Title III case numbers are listed as Bankruptcy Case numbers due to software limitations).

EXHIBIT A
Via E-mail

| DESCRIPTION | NAME | NOTICE NAME | ADDRESS 1 | ADDRESS 2 | CITY | STATE | POSTAL CODE | EMAIL |
|---|--|--|---------------------------------------|---------------------------------------|---------------|-------|-------------|---|
| PBA Top 20 Creditor | A & E Group, Corp. | Attn: President or General Counsel | PMB 382 PO Box 7891 | | Guaynabo | PR | 00978 | rebecabarnes@bufetebarnes.com |
| Co-Attorney for the Financial Oversight and Management Board as representative of the Debtors | A&S Legal Studio, PSC | Attn: Ricardo Burgos-Vargas | 434 Avenida Hostos | | San Juan | PR | 00918 | rburgos@adameslaw.com |
| PBA Top 20 Creditor | Adm. Servicios Generales | Attn: President or General Counsel | PO Box 195568 | | San Juan | PR | 00919-5568 | finanzas@asg.pr.gov |
| Counsel to National Public Finance Guarantee Corporation, Aurelius Investment, LLC, Aurelius Opportunities Fund, LLC, Lex Claims, LLC, and Voya Institutional Trust Company | Adsuar Muniz Goyco Seda & Perez-Ochoa, PSC | Attn: Eric Pérez-Ochoa, Lourdes Arroyo Portela, Alexandra Casellas-Cabrera, Katarina Stipec Rubio, Sharlene M. Malavé-Vallines, Pedro Jimenez-Rodriguez, & Luis A. Oliver Fraticelli | PO Box 70294 | | San Juan | PR | 00936-8294 | epo@amgprlaw.com larroyo@amgprlaw.com acasellas@amgprlaw.com loliver@amgprlaw.com kstipec@amgprlaw.com pjime@icepr.com |
| Counsel to Voya Institutional Trust Company, Plaintiff in Adversary Proceeding 17-00216, Abengoa S.A. and Abengoa Puerto Rico, S.E. | Adsuar Muniz Goyco Seda & Perez-Ochoa, PSC | Attn: Sharlene M. Malavé-Vallines, Katarina Stipec Rubio, & Pedro Jimenez-Rodriguez | PO Box 70294 | | San Juan | PR | 00936-8294 | kstipec@amgprlaw.com pjime@icepr.com pjime@lawfirm-pr.com |
| Aguirre Offshore Gasport, LLC | Aguirre Offshore Gasport, LLC | Attn: Daniel Bustos, Chief Development Officer | Excelerate Energy Limited Partnership | 2445 Technology Forest Blvd., Level 6 | The Woodlands | TX | 77381 | daniel.bustos@excelerateenergy.com |

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|---|---|--|----------------------|--------------------|----------|----|------------|--|
| Counsel to Federacion de Alcaldes de Puerto Rico, Inc., Intervenor-Defendant in Adversary Proceeding 19-00393 | Aldarondo & Lopez-Bras | Attn: Eliezer Aldarondo-Ortiz, Claudio Aliff-Ortiz, David R Rodriguez-Burns, Sheila J Torres-Delgado | ALB Plaza 16 | Carr 199 Suite 400 | Guaynabo | PR | 00969 | ealdarondo@alblegal.net |
| Counsel to proposed Intervenor-Defendant Federaci6n de Alcaldes de Puerto Rico, Inc. | Aldarondo & L6pez-Bras, P.S.C. | Attn: Eliezer Aldarondo-Ortiz, Claudio Aliff-Ortiz & David Rodr6guez-Burns | ALB Plaza, Suite 400 | 16 Carr. 199 | Guaynabo | PR | 00969 | ealdarondo@alblegal.net califf@alblegal.net drodriguez@alblegal.net drodriguez.alb@gmail.com |
| Counsel to Thomas Rivera - Schatz, in his official capacity and on behalf of the Senate of Puerto Rico , Plaintiff in Adversary Proceeding 18-00081, Defendant in Adv Case 19-00014 | Aldarondo & L6pez-Bras, P.S.C. | Attn: Ivan M. Castro Ortiz, Sheila J. Torres-Delgado, Claudio Aliff-Ortiz, Eliezer Aldarondo-Ortiz, David R. Rodr6guez-Burns | ALB Plaza, Suite 400 | 16 Rd. 199 | Guaynabo | PR | 00969 | icastro@alblegal.net storres@alblegal.net ealdarondo@alblegal.net drodriguez.alb@gmail.com drodriguez@alblegal.net |
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| Counsel to Alianza Comunitaria Ambientalista del Sureste, Inc. (ACASE) | Alianza Comunitaria Ambientalista del Sureste, Inc. | Attn: Timmy Boyle | Apartado 10140 | | Humacao | PR | 00972 | acasepr@gmail.com |

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| Counsel to Cooperativa De Ahorro Y Credito Zeno Gandia, Cooperativa De Ahorro Y Credito Abraham Rosa, Cooperativa De Ahorro Y Credito De Aguada, Cooperativa De Ahorro Y Credito Vega Alta, Cooperativa De Ahorro Y Credito El Valenciano, Fidecoop, Cooperativa De Ahorro Y Credito De Rincon, Cooperativa De Ahorro Y Credito De Lares Y Region Central, Fondo de Inversión y Desarrollo Cooperativo, Inc., and Cooperativa de Ahorro y Crédito Vega Alta | Almeida & Dávila, P.S.C. | Attn: Enrique M. Almeida Bernal and Zelma Dávila Carrasquillo | PO Box 191757 | | San Juan | PR | 00919-1757 | ealmeida@almeidadavila.com zdavila@almeidadavila.com |
| Counsel to American Federation of State, County and Municipal Employees, Intervenor in Adversary Proceeding 17-00250 and Plaintiff in Adversary Proceeding 18-00134 | American Federation of State, County and Municipal Employees | Attn: Judith Rivlin, Teague P. Paterson, & Michael L. Artz | 1101 17th Street NW | Suite 900 | Washington | DC | 20011 | jrivlin@afscme.org tpaterson@afscme.org martz@afscme.org |

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| Ameri National Community Services, LLC as servicer for the GDB Debt Recovery Authority | AmeriNat | Attn: Mark Fredericks, Francisco De Armas | Ponce de Leon Ave. #1519 | Firstbank Bldg., Suite 1406 | San Juan | PR | 00908 | mfredericks@amerinatls.com fdearmas@ciacpr.com |
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| Counsel to Sidley Austin LLP | Andrew Jimenez LLC | Attn: Andrew Jiménez-Cancel, Esq. | PO Box 9023654 | | San Juan | PR | 00902-3654 | ajimenez@ajlawoffices.com |
| Counsel to Marathon Asset Management, LP, Solus Alternative Asset Management LP, SOLA Ltd, Solus Opportunities Fund 5 LP, Ultra Master LTD, AES Puerto Rico, L.P., Arc American, Inc., and Duff & Phelps LLC | Antonetti Montalvo & Ramirez Coll | Attn: Kelly Rivero Alen & Jose L. Ramirez-Coll | PO Box 13128 | | San Juan | PR | 00908 | Jramirez@amrclaw.com Kellyrivero@hotmail.com |
| Counsel to Antonio Fuentes González, María Y. Viguie Fernández and the conjugal partnership constituted by them | Antonio Fuentes-González | | G.PO Box 7764 | | Ponce | PR | 00732-7764 | antoniofuentesgonzalez@yahoo.com |

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| Counsel to Whitebox Asymmetric Partners, LP, et al., Co-Counsel to Whitebox Multi-Strategy Partners, L.P., Whitebox Asymmetric Partners, L.P., Whitebox Institutional Partners, L.P., Pandora Select Partners, L.P., Defendant 27k, Defendant 28k, Defendant 48k, Defendant 55H, and Defendant 56H | Arroyo & Rios Law Offices, PSC | Attn: Moraima S. Ríos Robles & Jessica A. Figueroa-Arce | PMB 688 | 1353 Ave. Luis Vigoreaux | Guaynabo | PR | 00966 | mrios@arroyorioslaw.com jfigueroa@arroyorioslaw.com |
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| Asociación de Empleados Gerenciales del Fondo del Seguro del Estado | Asociación de Empleados Gerenciales del Fondo del Seguro del Estado | | PO Box 71325 Suite 84 | | San Juan | PR | 00936 | asociacióngerencialescfse@gmail.com |
| Autonomous Municipality of Ponce, creditor and party-in-interest | Autonomous Municipality of Ponce | | PO Box 331709 | | Ponce | PR | 00733-1709 | Marieli.Paradizo@ponce.pr.gov |
| Autopistas de PR, LLC | Autopistas de PR, LLC | Attn: Xavier Carol | PO Box 29227 | | San Juan | PR | 00929-0227 | xavier.carol@abertis.com |
| Autopistas de PR, LLC | Autopistas de PR, LLC | Attn: Xavier Carol | Urb. Matienzo Cintron | Calle Montellano 518 | San Juan | PR | 00923 | xavier.carol@abertis.com |
| Autopistas Metropolitanas de Puerto Rico, LLC | Autopistas Metropolitanas de Puerto Rico, LLC | Attn: Julian Fernandez | 48 Carr. 165, | Ste. 500 | Guaynabo | PR | 00968-8033 | julian.fernandez@metropistas.com |
| Autopistas Metropolitanas de Puerto Rico, LLC | Autopistas Metropolitanas de Puerto Rico, LLC | Attn: Julian Fernandez | PO Box 12004 | | San Juan | PR | 00922 | julian.fernandez@metropistas.com |

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| Counsels for Tradewinds Energy Barceloneta, LLC and Tradewinds Energy Vega Baja, LLC | Bermúdez Díaz & Sánchez LLP | Attn: José J. Sánchez Vélez, Esq. & Reggie Diaz Hernandez, Esq. | Edificio Ochoa Suite 200 | 500 Calle de la Tanca | San Juan | PR | 00901 | jsanchez@bdsllawpr.com rdiaz@bdsllawpr.com |

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| Counsel to the University of Puerto Rico and, in his official capacity, Dr. Darrel Hillman, Co-Counsel to Bank of America, N.A., Co-Counsel to Merrill Lynch, Pierce, Fenner & Smith Inc., Merrill Lynch, Pierce, Fenner & Smith Inc. and Merrill Lynch Capital Services, Inc. | Bobonis, Bobonis & Rodriguez Poventud | Attn: Carlos Bobonis González, Enrique G. Figueroa-Llinás | 129 De Diego Avenue | | San Juan | PR | 00911-1927 | cbg@bobonislaw.com efl@bobonislaw.com |
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| Counsel to Unión de Trabajadores de la Industria Eléctrica y Riego & Asociación de Profesoras & Profesores del Recinto Universitario de Mayagüez, Inc. and Hermandad de Empleados del Fondo del Seguro del Estado, Inc, et al. Plaintiff in Adversary Proceeding 18-00091 | Bufete Emmanuelli, C.S.P. | Attn: Jessica E. Méndez Colberg, Esq. | Urb. Constancia | 2803 Calle San Francisco | Ponce | PR | 00717 | jessica@bufete-emmanuelli.com |
| Counsel to Asociación de Profesores y Profesoras del Recinto Universitario de Mayagüez, Inc. ("APRUM"), Plaintiff in | Bufete Emmanuelli, C.S.P. | Attn: Rolando Emmanuelli Jiménez | Urb. Constancia | 2803 Calle San Francisco | Ponce | PR | 00717 | remmanuelli@me.com |

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|---|---------------------------|---|---------------------|------------------------------|-------|----|-------|---|
| Adversary Proceeding 17-00197, Hermandad de Empleados del Fondo del Seguro del Estado, Inc , et al. Plaintiff in Adversary Proceeding 18-00091, and Unión de Trabajadores de la Industria Eléctrica y Riego ("UTIER") | | | | | | | | |
| Counsel to Hermandad de Empleados del Fondo del Seguro del Estado, Inc., known as Unión de Empleados de la Corporación del Fondo del Seguro del Estado, Asociación de Empleados Gerenciales del Fondo del Seguro del Estado Corp., and Unión de Médicos de la Corporación del Fondo del Seguro del Estado Corp. | Bufete Emmanuelli, C.S.P. | Attn: Rolando Emmanuelli Jiménez, Jessica E. Méndez Colberg, Wilbert López Moreno | 472 Ave. Tito Ca | Edificio Marvesa, Suite 1 | Ponce | PR | 00732 | rolando@bufete-emmanuelli.com jessica@bufete-emmanuelli.com notificaciones@bufete-emmanuelli.com wilbert_lopez@yahoo.com |

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| Counsel to Sistema de Retiro de los Empleados de la Autoridad de Energía Eléctrica, Union de Empleados de la Corporacion del Fondo del Seguro del Estado, Asociacion de Empleados Gerenciales del Fondo del Seguro del Estado Corp., Union de Medicos de la Corporacion del Fondo del Seguro del Estado Corp., Prosol-Utier and Federación de Maestros de Puerto Rico and Sistema de Retiro de los Empleados de la Autoridad de Energia Elctrica (SREAEE) | Bufete Emmanuelli, C.S.P. | Attn: Rolando Emmanuelli Jiménez, Jessica E. Méndez Colberg, Wilbert López Moreno | PO Box 10779 | | Ponce | PR | 00732 | rolando@bufete-emmanuelli.com jessica@bufete-emmanuelli.com notificaciones@bufete-emmanuelli.com wilbert_lopez@yahoo.com remmanuelli@me.com |
| Counsel to Morovis Community Health Center, Corporacion De Servicios De Salud Y Medicina De Avanzada, HPM Foundation, Inc., Concilio De Salud Integral De Loiza, Inc., & Neomed Center, Inc., Attorneys for Migrant Health Center, Inc., Attorneys for Migrant Health Center, Inc., Attorneys for Salud Integral en la | Bufete Rodríguez Miranda, C.S.P. | Attn: María Celeste Rodríguez Miranda | PO Box 365072 | | San Juan | PR | 00936-5072 | mcrm100@msn.com |

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| Counsel to Financial Guaranty Insurance Company | Butler Snow, LLP | Attn: Jason W. Callen | 150 3rd Avenue, South | Suite 1600 | Nashville | TN | 37201 | jason.callen@butlersnow.com |
| Counsel to Financial Guaranty Insurance Company | Butler Snow, LLP | Attn: Martin Sosland, Esq. | 5430 LBJ Freeway | Suite 1200 | Dallas | TX | 75240 | martin.sosland@butlersnow.com Chris.Maddux@butlersnow.com Mitch.Carrington@butlersnow.com |
| Counsel to Financial Guaranty Insurance Company | Butler Snow, LLP | Attn: Stanford G. Ladner | 1700 Broadway, 41st Floor | | New York | NY | 10019 | stan.ladner@butlersnow.com |
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| Counsel to Assured Guaranty Corp. and Assured Guaranty Municipal Corp. | Cadwalader, Wickersham & Taft, LLP | Attn: Howard R. Hawkins, Jr., Mark C. Ellenberg, Ellen M. Halstead, Thomas J. Curtin, Casey J. Servais, Nathan Bull, William J. Natbony, and Jaclyn A. Hall | 200 Liberty Street | | New York | NY | 10281 | howard.hawkins@cwt.com mark.ellenberg@cwt.com ellen.halstead@cwt.com thomas.curtin@cwt.com casey.servais@cwt.com NATHAN.BULL@CWT.com bill.natbony@cwt.com jaclyn.hall@cwt.com |
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| Counsel to Defendants GDB Debt Recovery Authority and its Trustees Mathew Karp, Jorge L. Padilla, and David Pauker, in their official capacities, and Inspectorate America Corporation | Cancio Covas & Santiago, LLP | Attn: Ileana M. Oliver Falero, Esq. | MCS Plaza, Suite A-267 | 255 Ave. Ponce de León | San Juan | PR | 00917 | ioliver@ccsllp.com |
| Counsel to Puerto Rico Fiscal Agency and Financial Advisory Authority, as fiscal agent for Puerto Rico Electric Power Authority | Cancio, Nadal, Rivera & Diaz, PSC | Attn: Arturo Diaz-Angueira & Katiuska Bolanos-Lugo, Angel J. Valencia | PO Box 364966 | 403 Muoz Rivera Avenue | San Juan | PR | 00918-3345 | Adiaz@cnrd.com Kbolanos@cnrd.com avalencia@cnrd.com |
| Counsel to Constructora Santiago II, Corp., Tamrio Inc., Peerless Oil & Chemicals, Inc., Ferrovial Agroman, SA & TEC General Contractors, Corp. (TEC), Jimenez-Gandara Estate and Dr. Carlos Suarez Vazquez | Cardona-Jimenez Law Offices, PSC | Attn: Jose F. Caronda Jimenez | PO Box 9023593 | | San Juan | PR | 00902-3593 | jf@cardonalaw.com |
| Caribbean Hospital Corporation | Caribbean Hospital Corporation | Attn: Dr. Sylvia Lourdes de la Peña | PO Box 11691 | | San Juan | PR | 00922 | delapena.sylvia@gmail.com |
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| Inc., and Cooperativa A/C La Comerieña | | | | | | | | |
| Counsel to Puerto Rico Land Administration | Carlos E. Cardona-Fernández | | PO Box 810412 | | Carolina | PR | 00981-0412 | carloscardonafe@hotmail.com |
| Counsel to Carlos J. Mendez Nunez, in his official capacity and on behalf of the House of Representatives of Puerto Rico, Plaintiff in Adversary Proceeding 18-00081 | Carlos E. Rivera-Justiniano | | C-2 C/6 Urb. Terrazas de Cupey | | Trujillo Alto | PR | 00976 | lcedo.carlos.e.riverajustiniano@gmail.com |
| Counsel to Julio E. Leandry-Hernández, Ileana Ortiz-Santiago and Autonomous Municipality of Ponce | Carlos Fernandez-Nadal, Esq. | | 818 Hostos Ave. | Ste. B | Ponce | PR | 00716 | carlosfernandez@cfnlaw.com |
| Counsel to Cooperativa De Ahorro Y Crédito De Isabela | Carlos M. Vergne Law Offices | Attn: Carlos M. Vergne Vargas | 24 Mariana Bracetti | 2nd Floor | San Juan | PR | 00925 | carlosvergne@aol.com |
| Counsel to Sciemus Limited and Markey Europe, Plaintiff in Adversary Proceeding 19-00369 | Carroll Warren & Parker PLLC | Attn: James L Warren | PO Box 1005 | | Jackson | MS | 39215 | jwarren@cwplaw.com |
| Counsel to Assured Guaranty Corp. and Assured Guaranty Municipal Corp. | Casellas Alcover & Burgos, PSC | Attn: Heriberto Burgos Pérez, Ricardo F. Casellas-Sánchez, Diana Pérez-Seda, Mariano A. Mier Romeu | PO Box 364924 | | San Juan | PR | 00936-4924 | hburgos@cabprlaw.com rcasellas@cabprlaw.com dperez@cabprlaw.com mmier@cabprlaw.com |

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| Counsel to the Official Committee of Unsecured Creditors, Baxter Sales & Distribution Puerto Rico Corp. (Top 20 Creditor) | Casillas, Santiago & Torres, LLC | Attn: Juan J. Casillas Ayala, Esq., Diana M. Batlle-Barasorda, Esq., Alberto J. E. Añeses Negrón, Esq., Ericka C. Montull-Novoa, Esq., Luis Torres & Alberto J. E. Añeses-Negrón, Esq. | El Caribe Office Building | 53 Palmeras Street, Ste. 1601 | San Juan | PR | 00901-2419 | jcasillas@cstlawpr.com dbatlle@cstlawpr.com aaneses@cstlawpr.com emontull@cstlawpr.com ltorres@cstlawpr.com AAñeses@cstlawpr.com |
| Counsel to Baxter Sales & Distribution Puerto Rico Corp. (Top 20 Creditor) & Genesis Security Services, Inc. | Casillas, Santiago & Torres, LLC | Attn: Juan J. Casillas-Ayala, Esq. & Alberto J. E. Añeses-Negrón, Esq., Ericka C. Montull-Novoa, Esq. | PO Box 195075 | | San Juan | PR | 00919-5075 | jcasillas@cstlawpr.com aaneses@cstlawpr.com |
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| Cantor-Katz Collateral Monitor LLC | The Collateral Monitor | Attn: Richard Katz | 1915 Vallejo Street | | San Francisco | CA | 94123 | rich.katz@torquepointllc.com |
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| Counsel to Puerto Rico Public Buildings Authority | The Garffer Group of Legal Advisors, LLC | Attn: Julio J. Pagan Perez | 419 Calle De Diego | Suite 311 Urb Santa Barbara | San Juan | PR | 00923 | julio.pagan@g2la.com |
| Counsel to Vitol S.A., Defendant in Adversary Proceeding 17- 00221 | The Law Offices of Andres W. Lopez, P.S.C. | Attn: Andres W. Lopez | PO Box 13909 | | San Juan | PR | 00918 | andres@awllaw.com |
| Counsel to Mutual Fund Group and Oppenheimer Funds, the Ad Hoc Group of PREPA Bondholders, and Knighthood Capital Management, LLC and certain funds and accounts | Toro, Colon, Mullet, Rivera & Sifre, P.S.C. | Attn: Manuel Fernandez-Bared, Linette Figuerosa-Torres, Nadya Pérez- Román, Jane Patricia Van Kirk | PO Box 195383 | | San Juan | PR | 00919- 5383 | Mfb@tcmrslaw.com Lft@tcmrslaw.com nperez@tcmrslaw.com jvankirk@tcmrslaw.com |

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| managed or advised by it, Counsel to the Invesco/Oppenheim er Funds | | | | | | | | |
| TransCore Atlantic, Inc. | TransCore Atlantic, Inc. | Attn: President or General Counsel | 150 4th Ave North, Suite 1200 | | Nashville | TN | 37219 | Paula.Flowers@TransCore.com |
| Counsel to the United States | U.S. Department of Justice, Civil Division | Attn: Jean Lin, Laura Hunt, and Rebecca M. Curti-Kohart | Federal Programs Branch | 20 Massachusetts Ave., N.W. | Washington | DC | 20530 | Jean.lin@usdoj.gov Laura.A.Hunt@usdoj.gov rebecca.cutri-kohart@usdoj.gov |
| Counsel to the United States of America | U.S. Department of Justice, Civil Division | Attn: Rebecca Curti-Kohart | 1100 L Street NW | | Washington | DC | 20005 | rebecca.cutri-kohart@usdoj.gov |
| Counsel to the United States | U.S. Department of Justice, Civil Division | Attn: Thomas G. Ward | 950 Pennsylvania Ave., NW | Rm 3131 | Washington | DC | 20530 | Thomas.g.ward@usdoj.gov |
| Counsel for Luis J. Costas-Russell | Ubarri & Roman Law Office | Attn: David W. Roman | PO Box 79564 | | Carolina | PR | 00984-9564 | doman@ubbarri-romanlaw.com |
| Unión de Empleados de la Corporación del Fondo del Seguro del Estado | Unión de Empleados de la Corporación del Fondo del Seguro del Estado | | Calle Encina 1550 | Caparra Heights | San Juan | PR | 00920 | unionecfse@yahoo.com |
| Unión de Médicos de la Corporación del Fondo del Seguro del Estado | Unión de Médicos de la Corporación del Fondo del Seguro del Estado | | Calle Pomarrosa G10, Valle Arriba Heights, | | Carolina | PR | 00983 | migade19@hotmail.com jaimeenriquecruzalvarez@gmail.com |
| Counsel to the Government of the United States of America | United States Attorney for the Southern District of New York | Attn: Christopher Connolly | 86 Chambers Street | | New York | NY | 10007 | christopher.connolly@usdoj.gov |
| Counsel to the Environmental Protection Agency | United States Department of Justice | Attn: Héctor Vélez Cruz, Associate Regional Counsel | Office of Regional Counsel, U.S. EPA Region 2 | City View Plaza II, Suite 7000, #48 RD. 165 km 1.2 | Guaynabo | PR | 00968-8069 | velez.hector@epa.gov |
| Counsel to the Environmental Protection Agency | United States Department of Justice | Attn: Mark A. Gallagher | Environment and Natural Resources Division, Environmental Enforcement Section | PO Box 7611 | Washington | DC | 20044-7611 | mark.gallagher@usdoj.gov |

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| Magistrate Judge | United States District Court, District of Massachusetts | Attn: Magistrate Judge Judith G. Dein | John Joseph Moakley U.S. Courthouse | 1 Courthouse Way | Boston | MA | 02210 | deindprcorresp@mad.uscourts.gov |
| Counsel to Universal Insurance Company, and Eastern American Insurance Agency | Universal Insurance Company | Attn: Roberto Del Toro Morales | P.O. Box 11155 | | San Juan | PR | 00922-1155 | rtoro@universalpr.com |
| Counsel to the United States of America on behalf of its agencies the Internal Revenue Service and the Alcohol and Tobacco Tax and Trade Bureau | US Department of Justice | Attn: Ward W. Benson, Trial Attorney, Tax Division | Post Office Box 227 | Ben Franklin Station | Washington | D.C. | 20044 | wardlow.w.benson@usdoj.gov |
| Office of the United States Trustee for the District of Puerto Rico | US Trustee for the District of Puerto Rico | Attn: Monsita Lecaroz Arribas, Maria D. Giannirakis, & Nancy J. Gargula | Edificio Ochoa | 500 Tanca Street Suite 301 | San Juan | PR | 00901-1922 | USTP.Region21@usdoj.gov |
| Counsel to Cooperativa de Seguros Múltiples de Puerto Rico | Valdes Ortiz Law Offices, PA | Attn: Hector E. Valdes Ortiz | 8461 Lake Worth Rd. | Suite 420 | Lake Worth | FL | 33467 | hvaldes@v-olaw.com |
| Counsel to creditors Carlos Pérez Molina, Ana Figueroa Colón and their Legal Partnership of Acquisitions | Valenzuela-Alvarado, LLC | Attn: José Enrico Valenzuela-Alvarado | MCS Plaza, 255 Ponce de León Avenue | Suite 825, Hato Rey | San Juan | PR | 00917-1942 | jeva@valenzuelalaw.net jose.enrico.valenzuela1@gmail.com |
| Counsel to Carlos J. Mendez Nunez, in his official capacity and on behalf of the House of Representatives of Puerto Rico, Plaintiff in Adversary Proceeding 18-00081 | Veronica Ferraiuoli Hornedo | | PO Box 195384 | | San Juan | PR | 00919-5384 | vero@ferraiuoli.pr |

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| Counsel to National Public Finance Guarantee Corporation and MBIA Insurance Corporation | Vicente & Cuebas | Attn: Harold D. Vicente | P.O. Box 11609 | | San Juan | PR | 00910-1609 | hvicente@vclawpr.com |
| Counsel to Carlos J. Mendez Nunez, in his official capacity and on behalf of the House of Representatives of Puerto Rico, Plaintiff in Adversary Proceeding 18-00081 | Víctor Calderón Cestero | | 137 Calle O Ramey | | Aguadilla | PR | 00603 | victor@calderon-law.com |
| Counsel to Learning Alliances, LLC | Vidal, Nieves & Bauzá, LLC | Attn: Roxana Cruz-Rivera, Esq. | B7 Tabonuco Street, Suite 1108 | | Guaynabo | PR | 00968 | rcruz@vnblegal.com |
| Counsel to Arcos Dorados Puerto Rico LLC, Encanto Restaurants, Inc, Carnegie Learning, Inc. | Vilarino & Associates LLC | Attn: Javier Vilarino, Esq. | PO Box 9022515 | | San Juan | PR | 00902-2515 | jvilarino@vilarinolaw.com |
| Counsel to Medical Card System, Inc., MCS Health Management Options, Inc., and MCS Advantage, Inc. | Viñas Law Office, LLC | Attn: Ramón L. Viñas Bueso | 1225 Ave. Ponce de León | Suite 1503 | San Juan | PR | 00907-3984 | ramonvinas@vinasllc.com |
| Counsle to MCS Life Insurance Company | Viñas Law Office, LLC | Attn: Ramón L. Viñas Bueso | 623 Ave. Ponce de León | Suite 1202B | San Juan | PR | 00917-4831 | ramonvinas@vinasllc.com |
| Counsel to Scotiabank De Puerto Rico | Wachtell, Lipton, Rosen & Katz | Attn: Richard G. Mason, Esq., Amy R. Wolf, Esq., Emil A. Kleinhaus, Esq., Angela K. Herring, Esq. | 51 West 52nd Street | | New York | NY | 10019 | Rgmason@wlrk.com Arwolf@wlrk.com Eakleinhaus@wlrk.com AKHerring@wlrk.com |

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| Counsel to National Public Finance Guarantee Corporation | Weil, Gotshal & Manges, LLP | Attn: Marcia L. Goldstein, Esq., Kelly Diblasi, Robert Berezin, Todd Larson, Gabriel Morgan, Jonathan D. Polkes, & Gregory Silbert | 767 Fifth Avenue | | New York | NY | 10153-0119 | marcia.goldstein@weil.com kelly.diblasi@weil.com gabriel.morgan@weil.com jonathan.polkes@weil.com gregory.silbert@weil.com robert.berezin@weil.com |
| Counsel to Elias Sánchez-Sifonte, Attorneys for Defendants State Insurance Fund Corporation and Jesús M. Rodríguez Rosa. | Weinstein-Bacal, Miller & Vega, P.S.C. | Attn: Stuart A. Weinstein-Bacal, Peter W. Miller, & Javier A. Vega-Villalba | González-Padín Building - Penthouse | 154 Rafael Cordero Street, Plaza de Armas | Old San Juan | PR | 00901 | swb@wbmvlaw.com sawbacal@aol.com pwm@wbmvlaw.com prwolverine@gmail.com jvv@wbmvlaw.com javier.a.vega@gmail.com |
| Counsel to Doral Financial Corporation and UBS Family of Funds and the Puerto Rico Family of Funds, et al. | White & Case, LLP | Attn: Glenn M. Kurtz, John K. Cunningham, Brian D. Pfeiffer, Esq. & Michele J. Meises, Esq. | 1221 Avenue of the Americas | | New York | NY | 10020-1095 | gkurtz@whitecase.com jcunningham@whitecase.com brian.pfeiffer@whitecase.com michele.meises@whitecase.com |
| Counsel to UBS Family of Funds and the Puerto Rico Family of Funds, et al. | White & Case, LLP | Attn: Jason N. Zakia, Cheryl Tedeschi Sloane & Jesse Green, Esq. | Southeast Financial Center | 200 South Biscayne Blvd Ste 4900 | Miami | FL | 33131-2352 | jzakia@whitecase.com csloane@whitecase.com |
| Counsel to Union de Empleados de la Corporacion del Fondo del Seguro del Estado, Asociacion de Empleados Gerenciales del Fondo del Seguro del Estado Corp., Union de Medicos de la Corporacion | Wilbert Lopez Moreno & Asociados | Attn: Wilbert Lopez Moreno | 1272 Ave. Jesus T. Pinero | | San Juan | PR | 00921 | wilbert_lopez@yahoo.com |

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| del Fondo del Seguro del Estado Corp., and and Hermandad de Empleados del Fondo del Seguro del Estado, Inc , et al. Plaintiff in Adversary Proceeding 18-00091 | | | | | | | | |
| Counsel to the Special Claims Committee of the Financial Oversight and Management Board for Puerto Rico, Acting By and Through Its Members | William Estrella Law Offices, PSC | Attn: Kenneth C. Suria | 150 Tetuan | Old San Juan | San Juan | PR | 00901 | kcsuria@welo.net |
| Counsel to Softek, Inc. and Insight Management Group, Inc., | William M. Vidal-Carvajal Law Office, P.S.C. | Attn: William M. Vidal-Carvajal, Esq. | MCS Plaza, Ponce de Leon Avenue | Suite 801 | San Juan | PR | 00917 | william.m.vidal@gmail.com |
| Counsel to Comité Diálogo Ambiental, Inc., El Puente de Williamsburg, Inc.- Enlace Latino de Acción Climática, Comité Yabucoño Pro-Calidad de Vida, Inc. (YUCAE), Alianza Comunitaria Ambientalista del Sureste, Inc., Sierra Club Puerto Rico, Inc., Mayagüezanos por la Salud y el Ambiente, Inc., Coalición de Organizaciones Anti Incineración, Inc. | William Santiago-Sastre | | P.O. Box 1801 | | Sabana Seca | PR | 00952-1801 | wssbankruptcy@gmail.com |

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| and Amigos del Río Guaynabo, Inc. | | | | | | | | |
| Interested Party | William Santiago-Sastre, Esq. | Attn: William Santiago-Sastre, Esq. | USDCPR 201106 | PO Box 1801 | Sabana Seca | PR | 00952-1801 | wssbankruptcy@gmail.com |
| Counsel to Bettina Whyte, the COFINA Agent | Willkie Farr & Gallagher, LLP | Attn: Matthew A. Feldman, Joseph G. Minias, Martin L. Seidel, James C. Dugan, Jeffrey B. Korn, Tariq Mundiya, Paul V. Shalhoub, & Antonio Yanez, Jr. | 787 Seventh Avenue | | New York | NY | 10019 | mfeldman@willkie.com jminias@willkie.com mseidel@willkie.com jdugan@willkie.com jkorn@willkie.com tmundiya@willkie.com pshalhoub@willkie.com ayanez@willkie.com |
| Co-Counsel to Bank of America, N.A., Co-Counsel to Merrill Lynch, Pierce, Fenner & Smith Inc., Merrill Lynch, Pierce, Fenner & Smith Inc. and Merrill Lynch Capital Services, Inc. | Winston & Strawn LLP | Attn: Jennifer L. Malin, Carrie V. Hardman | 200 Park Avenue | | New York | NY | 10166 | jmalin@winston.com chardman@winston.com |
| Co-Counsel to Merrill Lynch, Pierce, Fenner & Smith Inc. and Merrill Lynch Capital Services, Inc. | Winston & Strawn LLP | Attn: Joseph L. Motto | 35 W. Wacker Drive | | Chicago | IL | 60601 | jmotto@winston.com |
| Counsel to Autonomous Municipality of San Juan, Intervenor in Adversart Proceeding 19-00393 | Winston & Strawn LLP | Attn: Julissa Reynoso | 200 Park Avenue | | New York | NY | 10166 | jreynoso@winston.com |

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| Counsel to KDC Solar, LLC | Wollmuth Maher & Deutsch LLP | Attn: James Lawlor, Esq. | 200 Madison Ave | | Morristown | NJ | 07960 | JLawlor@wmd-law.com |
| Counsel to Popular, Inc., Popular Securities, LLC and Banco Popular de Puerto Rico | Young Conaway Stargatt & Taylor, LLP | Attn: James L. Patton, Robert S. Brady | Rodney Square | 1000 North King Street | Wilmington | DE | 19801 | jpatton@ycst.com rbrady@ycst.com |

EXHIBIT B
Via First Class Mail

| DESCRIPTION | NAME | NOTICE NAME | ADDRESS 1 | ADDRESS 2 | CITY | STATE | POSTAL CODE |
|--|---|------------------------------------|----------------------------|----------------------------|---------------|-------|-------------|
| Defendant in Adversary Proceeding 19-00296 | Alan Friedman | | 124 Lander Ave. | | Staten Island | NY | 10314 |
| Federal Agency | AmeriCorps | Attn: Kim Mansaray | 1201 New York Ave., NW | | Washington | DC | 20525 |
| Antilles Power Depot, Inc. | Antilles Power Depot, Inc. | Attn: Raymond Texidor | PO Box 810190 | | Carolina | PR | 00981-0190 |
| Counsel to Asociación de Profesores y Profesoras del Recinto Universitario de Mayagüez, Inc. | Asociación de Profesoras y Profesores del Recinto Universitario de Mayagüez, Inc. | | Apartado Postal 2227 | | Mayagüez | PR | 00681 |
| Counsel to Aida Rossy Clemente | Carlos Alsina Batista Law Offices, PSC | Attn: Carlos C. Alsina Batista | 1519 Ponce De León Ave. | Firstbank Bldg., Suite 513 | San Juan | PR | 00909 |
| Intervenor in Adversary Proceeding 17-00250 | Cohen, Weiss and Simon LLP | Attn: Hiram M. Arnaud | 900 Third Ave | 21st Floor | New York | NY | 10022 |
| PBA Top 20 Creditor | Correction Corporation of America | Attn: President or General Counsel | 10 Burton Hills Boulevard | | Nashville | TN | 37215 |
| Plaintiff in Adv. Proc. No. 19-00364 | Davidson Kempner Capital Management LP | | 520 Madison Avenue | 30th Floor | New York | NY | 10022 |
| Puerto Rico Department of Justice | Departamento de Justicia de Puerto Rico | | Apartado 9020192 | | San Juan | PR | 00902-0192 |
| Federal Agency | Department of Defense (DOD) | Attn: Patrick Shanahan | 1400 Defense Pentagon | | Washington | DC | 20301-1400 |
| Federal Agency | Department of Energy (DOE) | Attn: Rick Perry | 1000 Independence Ave., SW | | Washington | DC | 20585 |
| Federal Agency | Department of Homeland Security (DHS) | Attn: Kirstjen M. Nielsen | 245 Murray Lane., SW | | Washington | DC | 20528-0075 |
| Federal Agency | Department of Housing and Urban Development (HUD) | Attn: Ben Carson | 451 7th Street., SW | | Washington | DC | 20410 |
| Federal Agency | Department of Human and Health Services | Attn: Alex Azar | 200 Independence Ave, SW | | Washington | DC | 20201 |
| Federal Agency | Department of the Interior (DOI) | Attn: David Bernhardt | 1849 C St., NW | | Washington | DC | 20240 |
| Federal Agency | Department of Transportation (DOT) | Attn: Elaine L. Chao | 1200 New Jersey Ave., SE | | Washington | DC | 20590 |
| Federal Agency | Department of Veterans Affairs (VA) | Attn: Robert Wilkie | 810 Vermont Ave., NW | | Washington | DC | 20420 |

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| Federal Agency | Economic and Statistics Administrations | Attn: Brad Burke | 1401 Constitution Ave., NW | | Washington | DC | 20230 |
| Edgordo Seda Arroyo, Interested Party | Edgordo Seda Arroyo | | 35299-054, Federal Correctional Complex | UPS 2, PO Box 1034 | Coleman | FL | 33521-1034 |
| Federal Agency | Federal Communications Commission (FCC) | Attn: Ajit Pai | 445 12th St., SW | | Washington | DC | 20554 |
| Federal Agency | Federal Emergency Management Agency (FEMA) | Attn: Bob Fenton | 500 C St., SW | | Washington | DC | 20472 |
| PBA Top 20 Creditor | G RG Engineering S E | Attn: President or General Counsel | Urb. Belisa 1515 Calle Bori | | San Juan | PR | 00928 |
| Defendant | Ing. José F. Ortiz Vázquez | Director Ejecutivo de la Autoridad de Energía Eléctrica. S | Avenida Ponce de León, Parada 17 ½, Edificio NEOS | Octavo Piso | Santurce | PR | 00936-4267 |
| Integrand Assurance Company | Integrand Assurance Company | | PO Box 70128 | | San Juan | PR | 00936-8128 |
| Counsel to PFZ Properties, Inc. | Jack Katz | | ESJ Towers | 6165 Isla Verde Ave | Carolina | PR | 00979-5729 |
| Jaime Rodríguez Avilés, Interested Party | Jaime Rodríguez Avilés | | 128 Apartament 201 Edificio Bernardo Torres | Sector La Trocha | Yauco | PR | 00698 |
| The Board of Trustees of the Puerto Rico Electric Power Authority Employees' Retirement System, Juan Carlos Adrover, Sammy Ramírez and Alvin Román | Junta de Síndicos del Sistema de Retiro de los Empleados de la Autoridad de Energía Eléctrica | Sistema de Retiro AEE | PO Box 13978 | | San Juan | PR | 00908-3978 |
| Counsel to Kanoso Auto Sales Inc. | Kanoso Auto Sales Inc. | Attn: Jose A. Crespo Gonzalez, President | PO Box 1446 | | San German | PR | 00683 |
| Interested Party | Liberty Cablevision of Puerto Rico, LLC | Attn: Alexandra Verdiales | PO Box 192296 | | San Juan | PR | 00919-2296 |
| Counsel to Cooperativa A/C, et.al | Marichal, Hernandez, Santiago & Juarbe, LLC | Attn: Rafael M. Santiago-Rosa & Vanessa Medina-Romero | PO Box 190095 | | San Juan | PR | 00919-0095 |
| Counsel to Cooperativa A/C, et.al | Marichal, Hernandez, Santiago & Juarbe, LLC | Attn: Rafael M. Santiago-Rosa & Vanessa Medina-Romero | Triple S Plaza, 1510 F.D. Roosevelt Ave. | 9th Floor, Suite 9 B1 | Guaynabo | PR | 00968 |
| Counsel to Metro Pavia Health System | Metro Pavia Health System | Attn: Zarel J Soto Acaba | PO Box 3180 | | Carolina | PR | 00984 |
| PBA Top 20 Creditor | Muniz Burgos Contractors, Corp. | Attn: President or General Counsel | Condominio Parque De Las Fuentes PH204 | 680 Calle Cesar Gonzalez | San Juan | PR | 00918-3912 |
| Counsel to Pablo Del Valle Rivera and María A. Martínez, Tenants in | Pablo Del Valle Rivera | | PO Box 2319 | | Toa Baja | PR | 00951-2319 |

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| Common and Fideicomiso Del Valle Martinez II | | | | | | | |
| Debtors | Puerto Rico Electric Power Authority | Attn: Office Of The General Counsel | PO Box 364267 | | San Juan | PR | 00936-4267 |
| Members of Creditor's Committee | Puerto Rico Hospital Supply | | Call Box 158 | | Carolina | PR | 00986-0158 |
| Puerto Rico Industrial Development Company | Puerto Rico Industrial Development Company | Attn: Gabriel Maldonado | PO Box 362350 | | San Juan | PR | 00936-2350 |
| PBA Top 20 Creditor | Quintero Construction S E | Attn: President or General Counsel | Carr 734 Km 0.5 Bo Arenas | | Cidra | PR | 00739 |
| Reliable Equipment Corporation | Reliable Equipment Corporation | Attn: Marylin Del Valle, General Manager, Reliable Equipment Corporation | PO Box 2316 | | Toa Baja | PR | 00951-2316 |
| Rene Pinto-Lugo, et al., Plaintiff in Adversary Proceeding 18-00041 | Rene Pinto-Lugo | | PO Box 13531 | | San Juan | PR | 00908 |
| Ricardo Rosello Nevares, Defendant in Adversary Proceeding 17-00250 and 18-00053 | Ricardo Rosello Nevares | Through the Secretary of Justice | Calle Fortaleza #63 | | Viejo San Juan | PR | 00901 |
| Federal Agency | Small Business Administration (SBA) | Attn: Linda McMahon | 409 3rd St., SW | | Washington | DC | 20416 |
| SOMOS, Inc. | SOMOS, Inc. | | 1605 Ponce De Leon Avenue | Suite 300, San Martin Bldg. | San Juan | PR | 00909 |
| Members of Creditor's Committee | The American Federation of Teachers (AFT) | Attn: Mark Richard | 555 New Jersey Ave., NW | 11th Floor | Washington | DC | 20001 |
| Debtors | The Commonwealth of Puerto Rico | Office of the Governor | La Fortaleza | 63 Calle Fortaleza | San Juan | PR | 00901 |
| Unión de Médicos de la Corporación del Fondo del Seguro del Estado | Unión de Médicos de la Corporación del Fondo del Seguro del Estado | | PO Box 70344, CMM33 | | San Juan | PR | 00936-8344 |
| Members of Creditor's Committee | Unitech Engineering | Attn: Ramón Ortiz Carro | Urb Sabanera | 40 Camino de la Cascada | Cidra | PR | 00739 |
| Federal Agency | US Army Corps of Engineers | Attn: Todd T. Semonite | 441 G St., NW | | Washington | DC | 20548 |
| Office of the United States Attorney for the District of Puerto Rico | US Attorney for the District of Puerto Rico | Attn: Rosa E. Rodriguez-Velez, U.S. Attorney | Torre Chardón, Suite 1201 | 350 Carlos Chardón Street | San Juan | PR | 00918 |
| Federal Agency | US Department of Agriculture | Attn: Sonny Perdue | 1400 Independence Ave., SW | | Washington | DC | 20250 |
| Federal Agency | US Department of Commerce | Attn: Wilbur Ross | 1401 Constitution Ave., NW | | Washington | DC | 20230 |

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|----------------|--------------------------------------|---------------------------|---------------------------------|--|------------|----|-------|
| Federal Agency | US Department of Education (ED) | Attn: Betsy DeVos | 400 Maryland Ave., SW | | Washington | DC | 20202 |
| Federal Agency | US Department of Health and Services | Attn: Amanda Barlow | 330 C St., SW | | Washington | DC | 20201 |
| Federal Agency | US Department of Justice (DOJ) | Attn: William Barr | 950 Pennsylvania Ave., NW | | Washington | DC | 20530 |
| Federal Agency | US Department of Labor (DOL) | Attn: Alexander R. Acosta | Office of the Solicitor, N-2700 | Frances Perkins Building, 200 Constitution Ave | Washington | DC | 20210 |